



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET  
MT. HOREB, WI 53572

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY**Utility Address:** 138 E. MAIN STREET  
MT. HOREB, WI 53572**When was utility organized?** 12/1/1953**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS CAROL PETERSON**Title:** HEAD UTILITY CLERK**Office Address:**138 E MAIN STREET  
MT. HOREB, WI 53572**Telephone:** (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT 287**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT 287**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/25/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR PATRICK DANN**Title:** ADMINISTRATOR**Office Address:**138 E MAIN STREET  
MT. HOREB, WI 53572**Telephone:** (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MR NEAL FARGO  
MR ED GLOVER, SECRETARY  
MR CURT GULLICK  
MR PHIL HALVERSON  
MR MICHAEL MCNALL  
MS JUDY STEINHAUER  
MR JOHN TEMBY, COMMISSION PRESIDENT

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	485,127	478,451	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	268,855	270,303	<b>2</b>
Depreciation Expense (403)	79,193	69,974	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	74,337	69,859	<b>5</b>
<b>Total Operating Expenses</b>	<b>422,385</b>	<b>410,136</b>	
<b>Net Operating Income</b>	<b>62,742</b>	<b>68,315</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>62,742</b>	<b>68,315</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	65,716	62,128	<b>10</b>
Miscellaneous Nonoperating Income (421)	89,140	123,630	<b>11</b>
<b>Total Other Income</b>	<b>154,856</b>	<b>185,758</b>	
<b>Total Income</b>	<b>217,598</b>	<b>254,073</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>217,598</b>	<b>254,073</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	158,627	166,397	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,099	2,196	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	20,617	23,997	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>181,343</b>	<b>192,590</b>	
<b>Net Income</b>	<b>36,255</b>	<b>61,483</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,161,665	1,100,182	<b>20</b>
Balance Transferred from Income (433)	36,255	61,483	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,197,920</b>	<b>1,161,665</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments & special assessments	65,716	5
<b>Total (Acct. 419):</b>	65,716	
<b>Miscellaneous Nonoperating Income (421):</b>		
Operating Income from non-regulated sewer	89,140	6
<b>Total (Acct. 421):</b>	89,140	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	485,127	0	0	0	<b>485,127</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>485,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>485,127</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	96,219		<b>96,219</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	164,308		<b>164,308</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	1,580		<b>1,580</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>262,107</b>	<b>0</b>	<b>262,107</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,206,438	3,908,270	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	913,754	833,853	<b>2</b>
<b>Net Utility Plant</b>	<b>3,292,684</b>	<b>3,074,417</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	10,084,955	9,214,177	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,005,950	1,746,302	<b>4</b>
<b>Net Nonutility Property</b>	<b>8,079,005</b>	<b>7,467,875</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	193,934	246,951	<b>6</b>
Special Funds (125)	882,975	866,686	<b>7</b>
<b>Total Other Property and Investments</b>	<b>9,155,914</b>	<b>8,581,512</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	206,878	209,546	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	31,529	34,362	<b>11</b>
Other Accounts Receivable (143)	77,476	84,056	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	179,744	163,912	<b>14</b>
Materials and Supplies (150)	6,293	12,261	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>501,920</b>	<b>504,137</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,613	20,712	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>18,613</b>	<b>20,712</b>	
<b>Total Assets and Other Debits</b>	<b>12,969,131</b>	<b>12,180,778</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	823,796	823,796	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,197,920	1,161,665	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,021,716</b>	<b>1,985,461</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,603,066	3,794,545	<b>24</b>
Advances from Municipality (223)	530,697	340,343	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,133,763</b>	<b>4,134,888</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	36,886	33,070	<b>28</b>
Payables to Municipality (233)	112,858	34,720	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	67,818	62,895	<b>31</b>
Interest Accrued (237)	31,830	32,844	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>249,392</b>	<b>163,529</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	14,551	10,731	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>14,551</b>	<b>10,731</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,549,709	5,886,169	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>12,969,131</b>	<b>12,180,778</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,206,438	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	4,206,438	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	913,754	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	913,754	0	0	0	
<b>Net Utility Plant</b>	3,292,684	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	833,853				<b>833,853</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	79,193				<b>79,193</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,936				<b>4,936</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	10,147				<b>10,147</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>94,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,276</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	14,375				<b>14,375</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>14,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,375</b>	<b>19</b>
<b>Balance End of Year</b>	<b>913,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>913,754</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	9,214,177	883,253	12,475	10,084,955	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>9,214,177</b>	<b>883,253</b>	<b>12,475</b>	<b>10,084,955</b>	
Less accum. prov. depr. & amort. (122)	1,746,302	272,123	12,475	2,005,950	3
<b>Net Nonutility Property</b>	<b>7,467,875</b>	<b>611,130</b>	<b>0</b>	<b>8,079,005</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,293	12,261	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>6,293</u>	<u>12,261</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1978 Bonds	453	428	6,183	<b>1</b>
1991 Clean Water Fund	1,646	428	12,430	<b>2</b>
<b>Total</b>			<b>18,613</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	823,796	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>823,796</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1978 Bonds	03/01/1978	03/01/2008	6.00%	295,000	<b>1</b>
1992 Clean Water Fund	05/01/1991	05/01/2011	3.00%	1,735,772	<b>2</b>
1991 Revenue Bonds	05/01/1991	05/01/2011	7.00%	680,000	<b>3</b>
1993 Clean Water Fund	03/10/1993	05/01/2012	4.00%	892,294	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>3,603,066</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1995 Construction	12/04/1995	12/31/1999	5.00%	146,782	<b>1</b>
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	285,235	<b>2</b>
1988 Advance	07/15/1988	03/15/2002	7.00%	98,680	<b>3</b>
<b>Total for Account 223</b>				<b>530,697</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	62,895	1
<b>Accruals:</b>		
Charged water department expense	74,337	2
Charged electric department expense		3
Charged sewer department expense	12,665	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>87,002</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	62,895	6
Social Security taxes	18,528	7
PSC Remainder Assessment	656	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>82,079</b>	
<b>Balance end of year</b>	<b>67,818</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1978 Bonds	1,673	18,860	18,966	<b>1,567</b>	<b>1</b>
1991 Bonds	8,628	52,932	53,269	<b>8,291</b>	<b>2</b>
1991 CWF loan	9,124	50,265	50,756	<b>8,633</b>	<b>3</b>
1993 CWF loan	6,286	36,570	36,857	<b>5,999</b>	<b>4</b>
<b>Subtotal</b>	<b>25,711</b>	<b>158,627</b>	<b>159,848</b>	<b>24,490</b>	
<b>Advances from Municipality (223)</b>					
1988 Advance	7,133	7,409	8,947	<b>5,595</b>	<b>5</b>
1995 Construction Loan	0	11,463	11,463	<b>0</b>	<b>6</b>
State Trust Fund Loan	0	1,745	0	<b>1,745</b>	<b>7</b>
<b>Subtotal</b>	<b>7,133</b>	<b>20,617</b>	<b>20,410</b>	<b>7,340</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				<b>0</b>	<b>8</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				<b>0</b>	<b>9</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>32,844</b>	<b>179,244</b>	<b>180,258</b>	<b>31,830</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,794,417			4,091,752		5,886,169	1
<b>Add credits during year:</b>							
For Services	48,507					48,507	2
For Mains	195,192			400,416		595,608	3
<b>Other (specify):</b>							
For Hydrants	19,425					19,425	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,057,541</b>	<b>0</b>	<b>0</b>	<b>4,492,168</b>	<b>0</b>	<b>6,549,709</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				758,632		758,632	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	193,934	2
<b>Total (Acct. 124):</b>	<b>193,934</b>	
<b>Special Funds (125):</b>		
Bond redemption account	159,912	3
Bond depreciation account	424,109	4
Bond reserve account	157,578	5
Debt sinking account	32,821	6
Replacement account	108,555	7
<b>Total (Acct. 125):</b>	<b>882,975</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	31,529	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>31,529</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	76,082	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Waste Management receivables	1,394	15
<b>Total (Acct. 143):</b>	<b>77,476</b>	
<b>Receivables from Municipality (145):</b>		
Salvage receivable from electric utility	12,000	16
Special Assessments	3,077	17
Public Fire Protection	145,731	18
Tax roll 1997 and prior year's	18,936	19
<b>Total (Acct. 145):</b>	<b>179,744</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
December payroll and benefits	112,858	23
<b>Total (Acct. 233):</b>	<b>112,858</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	4,057,354	0	0	0	<b>4,057,354</b>	<b>1</b>
Materials and Supplies	9,277	0	0	0	<b>9,277</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	873,803	0	0	0	<b>873,803</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,925,979	0	0	0	<b>1,925,979</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,266,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,266,849</b>	
Net Operating Income	62,742	0	0	0	<b>62,742</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.95%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	823,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,179,792	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,003,588</b>	
<b>Net Income</b>		
Net Income	36,255	5
<b>Percent Return on Proprietary Capital</b>	<b>1.81%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

Wastewater State Trust Fund Loan

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	476,345	1
<b>Total Sales of Water</b>	<b>476,345</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,880	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,902	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,782</b>	
<b>Total Operating Revenues</b>	<b>485,127</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	47,053	9
Water Treatment Expenses (630-635)	18,820	10
Transmission and Distribution Expenses (640-655)	102,583	11
Customer Accounts Expenses (901-904)	20,651	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,748	14
<b>Total Operation and Maintenance Expenses</b>	<b>268,855</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	79,193	15
Amortization Expense (404-407)		16
Taxes (408)	74,337	17
<b>Total Other Operating Expenses</b>	<b>153,530</b>	
<b>Total Operating Expenses</b>	<b>422,385</b>	
<b>NET OPERATING INCOME</b>	<b>62,742</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	6	282	628	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>282</b>	<b>628</b>	
Metered Sales to General Customers (461)				
Residential	1,968	87,197	261,125	<b>4</b>
Commercial	160	25,165	53,048	<b>5</b>
Industrial	1	579	1,109	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>2,129</b>	<b>112,941</b>	<b>315,282</b>	
Private Fire Protection Service (462)	9		3,089	<b>7</b>
Public Fire Protection Service (463)	1		145,731	<b>8</b>
Other Sales to Public Authorities (464)	18	5,662	11,615	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>2,163</b>	<b>118,885</b>	<b>476,345</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	145,731	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>145,731</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,880	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,880</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,902	10
<b>Other (specify):</b>		
Temporary connections revenue	1,000	11
<b>Total Other Water Revenues (474)</b>	<b>6,902</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	5,470	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,356	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,227	9
<b>Total Pumping Expenses</b>	<b>47,053</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	13,384	11
Operation Supplies and Expenses (632)	5,436	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>18,820</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	2,159	14
Operation Supplies and Expenses (641)	1,874	15
Maintenance of Distribution Reservoirs and Standpipes (650)	18,656	16
Maintenance of Mains (651)	28,324	17
Maintenance of Services (652)	2,922	18
Maintenance of Meters (653)	46,008	19
Maintenance of Hydrants (654)	2,640	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>102,583</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,446	22
Accounting and Collecting Labor (902)	17,055	23
Supplies and Expenses (903)	150	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>20,651</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	21,364	27
Office Supplies and Expenses (921)	4,659	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,276	30
Property Insurance (924)	2,076	31
Injuries and Damages (925)	1,220	32
Employee Pensions and Benefits (926)	31,956	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,899	35
Transportation Expenses (933)	2,673	36
Maintenance of General Plant (935)	625	37
<b>Total Administrative and General Expenses</b>	<b>79,748</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>268,855</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		68,840	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,663	<b>2</b>
<b>Net property tax equivalent</b>		<b>67,177</b>	
Social Security		6,504	<b>3</b>
PSC Remainder Assessment		656	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>74,337</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218592				3
County tax rate	mills		3.923133				4
Local tax rate	mills		8.243446				5
School tax rate	mills		10.767908				6
Voc. school tax rate	mills		1.624684				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>24.777763</b>				10
Less: state credit	mills		1.706063				11
<b>Net tax rate</b>	mills		<b>23.071700</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.243446</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.392592</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>20.636038</b>				17
<b>Total Tax Rate</b>	mills		<b>24.777763</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832845</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.071700</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.215152</b>				21
Utility Plant, Jan. 1	\$	<b>3,908,270</b>	3,908,270				22
Materials & Supplies	\$	<b>12,261</b>	12,261				23
<b>Subtotal</b>	\$	<b>3,920,531</b>	<b>3,920,531</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>3,920,531</b>	<b>3,920,531</b>				26
Assessment Ratio	dec.		0.913800				27
<b>Assessed Value</b>	\$	<b>3,582,581</b>	<b>3,582,581</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.215152</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,840</b>	<b>68,840</b>				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>68,840</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,550		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	63,999		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>65,549</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	277,243		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,375		20
<b>Total Pumping Plant</b>	<b>502,773</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	15,724		23
<b>Total Water Treatment Plant</b>	<b>15,724</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,400		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,550	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,999	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>65,549</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			277,243	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>502,773</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,724	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,724</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,400	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	346,847		26
Transmission and Distribution Mains (343)	2,057,406	195,192	27
Fire Mains (344)			28
Services (345)	371,295	48,715	29
Meters (346)	192,327	9,303	30
Hydrants (348)	211,127	19,425	31
Other Transmission and Distribution Plant (349)	1,066		32
<b>Total Transmission and Distribution Plant</b>	<b>3,181,468</b>	<b>272,635</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	4,851	8,074	34
Office Furniture and Equipment (391)	15,618	1,035	35
Computer Equipment (391.1)	13,468		36
Transportation Equipment (392)	44,520	1,812	37
Stores Equipment (393)	1,202		38
Tools, Shop and Garage Equipment (394)	16,864		39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	16,108	28,680	41
Communication Equipment (397)	19,743	307	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>142,756</b>	<b>39,908</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,908,270</b>	<b>312,543</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>3,908,270</b>	<b>312,543</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			346,847	26
Transmission and Distribution Mains (343)			2,252,598	27
Fire Mains (344)			0	28
Services (345)			420,010	29
Meters (346)	1,400		200,230	30
Hydrants (348)			230,552	31
Other Transmission and Distribution Plant (349)			1,066	32
<b>Total Transmission and Distribution Plant</b>	<b>1,400</b>	<b>0</b>	<b>3,452,703</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			12,925	34
Office Furniture and Equipment (391)			16,653	35
Computer Equipment (391.1)			13,468	36
Transportation Equipment (392)			46,332	37
Stores Equipment (393)			1,202	38
Tools, Shop and Garage Equipment (394)			16,864	39
Laboratory Equipment (395)			1,933	40
Power Operated Equipment (396)	12,475		32,313	41
Communication Equipment (397)	500		19,550	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			8,449	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>12,975</b>	<b>0</b>	<b>169,689</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,375</b>	<b>0</b>	<b>4,206,438</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>14,375</b>	<b>0</b>	<b>4,206,438</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,037	13,037	1
February			12,360	12,360	2
March			13,717	13,717	3
April			13,017	13,017	4
May			13,864	13,864	5
June			14,841	14,841	6
July			13,631	13,631	7
August			13,825	13,825	8
September			13,331	13,331	9
October			14,332	14,332	10
November			12,251	12,251	11
December			13,201	13,201	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>161,407</b>	<b>161,407</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				868	13
Less: Other utility use				1,995	14
Other utility use explanation:					15
Jetter, fire dept., main breaks, and miscellaneous					
Water pumped into distribution system				158,544	16
Less: Water sold				118,885	17
Losses and unaccounted for				39,659	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				726	21
Date of maximum: 6/3/1997					22
Cause of maximum:					23
flushing and main break					
Minimum gallons pumped by all methods in any one day during reporting year				332	24
Date of minimum: 5/2/1997					25
Total KWH used for pumping for the year				593,984	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
N. SECOND STREET	3	777	12	720,000	Yes	<b>1</b>
GARFIELD STREET	4	800	12	792,000	Yes	<b>2</b>
#2-GARFIELD STREET	5	1,396	12	1,080,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	<b>1</b>
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	R	D	R	<b>4</b>
Pump Manufacturer	LAYNE BOWLER	CHICAGO PUMP	LAYNE BOWLER	<b>5</b>
Year Installed	1987	1987	1985	<b>6</b>
Type	OTHER	OTHER	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	596	500	550	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	<b>10</b>
Year Installed	1987	1987	1985	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	30	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	<b>14</b>
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	<b>18</b>
Year Installed	1985	1985	1972	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	800	1,500	750	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	<b>23</b>
Year Installed	1985	1985	1989	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	50	100	150	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 5 - 2	WELL 5 - 3		<b>1</b>
Location	1501 W GARFIELD	1501 W GARFIELD		<b>2</b>
Purpose	B	B		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	FAIRBANKS	FAIRBANKS		<b>5</b>
Year Installed	1989	1989		<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>7</b>
Actual Capacity (gpm)	1,000	500		<b>8</b>
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		<b>9</b>
Year Installed	1989	1989		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	75	40		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3	#4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1967	1906	1948	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	140	0	0	10
				11
Total capacity in gallons	300,000	50,000	100,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4 - A	#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1984	1971	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	0	0	10
			11
Total capacity in gallons	100,000	350,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	942				942
M	D	4.000	16,999				16,999
M	D	6.000	65,682	227			65,909
M	D	8.000	59,410	3,827			63,237
M	D	10.000	18,244	485			18,729
M	D	12.000	1,045				1,045
Total Within Municipality			162,322	4,539	0	0	166,861
Total Utility			162,322	4,539	0	0	166,861

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,289				1,289		1
M	1.000	387	43			430		2
M	1.250	16				16		3
M	1.500	50	26			76		4
M	2.000	20	5			25		5
M	4.000	4				4		6
M	6.000	1				1		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>1,768</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>1,842</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,985	116	16	6	2,091	800	1
0.750	10			7	17	1	2
1.000	33	1			34	2	3
1.250	2		2		0		4
1.500	18	2		2	22	1	5
2.000	5				5	2	6
2.500	2				2		7
3.000	2			1	3		8
4.000	4				4		9
<b>Total:</b>	<b>2,061</b>	<b>119</b>	<b>18</b>	<b>16</b>	<b>2,178</b>	<b>806</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,956	104		10		21	2,091	1
0.750	2	7		1		7	17	2
1.000		24		9		1	34	3
1.250							0	4
1.500		19	1	1		1	22	5
2.000		3		1		1	5	6
2.500					2		2	7
3.000		1		2			3	8
4.000		3		1			4	9
<b>Total:</b>	<b>1,958</b>	<b>161</b>	<b>1</b>	<b>25</b>	<b>2</b>	<b>31</b>	<b>2,178</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	252	14			266	2
<b>Total Fire Hydrants</b>	<b>252</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>266</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	433
Number of distribution valves operated during year:	250

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650 included roof work

Account 651 fewer main breaks in 1997

Account 653 - still in the process of converting meters to touch pad systems.

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### Water Utility Plant in Service (Page W-08)

Accounts 343, 345, 346, and 348 have extensions over \$10,000. The details of these additions are shown on the detail schedules for these accounts.

Account 390 - remodeled the Lincoln street office.

Account 396 - water share of new backhoe, retired old backhoe

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### Water Mains (Page W-15)

All mains were developer added. The details of the feet and size of main can be found on the detailed schedule.

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### Water Services (Page W-16)

All services were developer added. The detail of the size and quantity of services can be found on the detailed schedule.

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### Hydrants and Distribution System Valves (Page W-18)

One half of the hydrants were not tested this year as required but we had quite a bit of construction and hydrants added in 1997. We will try to get back on schedule in 1998.

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